

**IN THE INCOME TAX APPELLATE TRIBUNAL
“B” BENCH, DELHI**

**BEFORE SHRI ANUBHAV SHARMA, JUDICIAL MEMBER &
SHRI MANISH AGARWAL, ACCOUNTANT MEMBER**

**ITA No.2758/Del/2025
(Assessment Year:2011-12)**

M/s Agrico Organics Ltd. 701-706, 7 th Floor, NDM- 1, NetajiSubhash Place, Pitampura, New Delhi - 110034	Vs.	DCIT, Circle 1(2) New Delhi 110055
स्थायीलेखासं./जीआइआरसं./PAN/GIR No: AACCA8279L		
Appellant	..	Respondent

Appellant by :	Sh. Rakesh Gupta, Adv. Sh. Somil Aggarwal, Adv.
Respondent by :	Sh. Rajesh Kumar Dhanesta, Sr. DR

Date of Hearing	06.01.2026
Date of Pronouncement	09.01.2026

ORDER

PER ANUBHAV SHARMA, JM:

This appeal is preferred by the Assessee against the order dated 19.03.2025 of the Ld. CIT(A)-29, New Delhi (hereinafter referred as Ld.

First Appellate Authority or in short Id. 'FAA') in Appeal No. CIT(A), Delhi-1, 10231/2018-19 arising out of the assessment order dated 21.12.2018 u/s 147 of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') passed by the DCIT, Circle-1(2) for AY: 2011-12.

2. On hearing both sides we find that Id. Counsel has primarily and vehemently questioned the assumption of jurisdiction on the basis that the impugned reassessment order has been passed u/s 147 of the Act without issuing a notice u/s 143(2) and this issue was raised before Id. CIT(A) who has been not sustained and for convenience the order of Id. CIT(A) in that context deserves to be reproduced below:

“Ground No.3: deals with the grievance of the assessee company in assuming jurisdiction to pass an impugned reassessment order u/s 147 and that too without issuance/service of mandatory notice u/s 143(2) in accordance with law.

Respectfully submitted that the notice u/s 148 was issued on 30-03-2018 (PB-6) and in response to the same, the assessee company filed a reply on 30-03-2018 wherein it was submitted to treat the original return filed on 27-09-2011 to be the return filed in response to notice u/s 148. (PB 23-25).

It is settled law that notice u/s 143(2) has to be issued on or before six months from the end of the financial year in which return was furnished which is in the present case is 30.09.2018.”

3. However, while giving findings in para 6 sub-para 6.1 & 6.2 ld. CIT(A) has not discussed the issue at all.

4. Ld. Counsel has relied before us information received by the assessee under the Right to Information Act, 2005 wherein assessee has sought information if notice u/s 143(2) of the Act was issued in respect of return of income filed on 30.03.2012 u/s 148 of the Act and if yes had sought certified copy of same to which assessee has been informed that notice was issued and certified copy of notice u/s 143(2) of the Act dated 26.10.2018 has been provided. Meaning thereby that prior to 26.10.2018 no notice u/s 143(2) of the Act was issued and if we go through the assessment order we find that in para 2 Assessing Officer mentions of issuing of notice u/s 143(2) but has not mentioned the date of issuance of the notice but mentions that 'in response to the notice' the assessee company had submitted reply dated 26.11.2018. Now copy of this reply dated 26.11.2018 is available at page No. 16 of the paper book which mentions of the notice dated 12.10.2018 was issued u/s 142(1) of the Act. Thus, it appears that after notice u/s 142(1) dated 12.10.2018 the notice u/s 143(2) was issued on 26.10.2018 though the same could have been issued only up to 30.09.2018.

5. The factual aspect thus being not rebutted on behalf of the department we accept the plea of assessee and allow ground No. 3. **The appeal of the assessee is allowed**, the impugned reassessment order is quashed.

Order pronounced in the open court on 09.01.2026

Sd/-
(Manish Agarwal)
ACCOUNTANT MEMBER

Sd/-
(Anubhav Sharma)
JUDICIAL MEMBER

Dated 09.01.2026
Rohit, Sr. PS

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR
ITAT NEW DELHI